



MINUTES OF THE BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES, STATE OF CALIFORNIA

Violet Varona-Lukens, Executive Officer
Clerk of the Board of Supervisors
383 Kenneth Hahn Hall of Administration
Los Angeles, California 90012

16 through 18

On motion of Supervisor Antonovich, seconded by Supervisor Yaroslavsky, unanimously carried, the attached recommendations of the Chairperson of the Audit Committee, identified as Synopsis Nos. 16 through 18 were adopted. Following is a summary accounting of the attachments:

16. Recommendation: Extend the sunset review date for the Los Angeles County Commission on Aging to June 30, 2002. APPROVED
17. Recommendation: Eliminate the Board-adopted policy that requires that the Auditor-Controller provide the Board with an annual statistical summary report on the "status of audit recommendations, disallowances and questioned costs." APPROVED
18. Recommendation: Approve the removal of the Auditor-Controller as a voting member of the Family Support Advisory Board (FASB) and the transfer of the FASB clerical support duties from the Auditor-Controller to the Executive Officer of the Board. APPROVED

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Attachments (3)

April 4, 2000



(JNTY OF LOS ANGELES/BOARD OF SUPERVISORS

AUDIT COMMITTEE

750 Kenneth Hahn Hall of Administration, 500 W. Temple Street, Los Angeles, CA 90012

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Bryan Atwater
(213) 893-1246
(213) 626-0892 - Fax

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Richard Popper, Third District

MEMBERS
Dan Kreinbring, First District
Clinton Tatum, Second District
Sheri Sakamoto-Cheung, Fourth District
Lori Howard, Fifth District

April 4, 2000

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 W. Temple Street
Los Angeles, CA 90012

Dear Supervisors:

**RECOMMENDATION TO ELIMINATE THE REQUIREMENT THAT THE
AUDITOR-CONTROLLER PROVIDE THE BOARD WITH STATISTICAL
SUMMARY REPORT OF AUDIT RECOMMENDATIONS, DISALLOWANCES
AND QUESTIONED COSTS
(All Districts) (3-VOTE)**

IT IS RECOMMENDED THAT YOUR BOARD:

Eliminate the requirement that the Auditor-Controller provide the Board with an annual statistical summary report of the "status of audit recommendations, disallowances and questioned costs."

PURPOSE OF THE RECOMMENDED ACTION

The purpose of the recommended action is to eliminate a Board-adopted policy that requires a little used annual statistical report on audit recommendations.

JUSTIFICATION

On March 1, 1983, the Board of Supervisors adopted a policy related to the follow-up of audit recommendations, disallowances and questioned costs. This policy clearly defined the roles of departments and the Auditor-Controller in following up on, and monitoring, the implementation status of audit recommendations.

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Affected departments have primary responsibility to ensure that effective corrective actions are taken to implement audit recommendations. However, included in the policy was a requirement that the Auditor-Controller provide the Board with "a summary of the status of audit recommendations, disallowances and questioned costs." The adopted policy required a semi-annual report. The Audit Committee, at its December 7, 1995 meeting, approved reducing the frequency of this report to once a year.

Although this report is only a statistical report of the implementation status of audit recommendations, the Auditor-Controller indicates that it takes a significant amount of staff time to prepare. In most cases, the status is the same as that reported by the affected departments. Because this report has limited value, and the Board's Audit Committee closely monitors the Auditor-Controller's reports and departments' actions, the Audit Committee believes that the requirement that the Auditor-Controller provide a summary status report to the Board can be discontinued.

Eliminating this report will not, in any way, change departments' responsibilities to ensure that appropriate actions are taken to correct weaknesses identified during the audit process. It will only reduce some of the administrative burden placed on the Auditor-Controller.

FISCAL IMPACT

No direct fiscal impact, but this action will reduce the Auditor-Controller's workload thus freeing staff and resources for other activities.

FINANCING

Not applicable

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

The Board of Supervisors is responsible for establishing policy to guide the administrative function of County departments.

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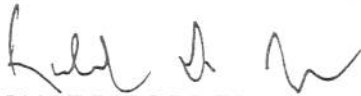
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CONCLUSION

The recommendation to eliminate this report will not, in any way, change departments' responsibilities to ensure that appropriate actions are taken to correct weaknesses identified during the audit process. It will reduce some of the administrative burden placed on the Auditor-Controller.

Respectfully submitted,



RICHARD POPPER

Chairperson, Audit Committee

RP:BA

bjs

c: Chief Administrative Officer
Executive Officer of the Board of Supervisors
County Counsel
Auditor-Controller